

MINUTES

MONTANA SENATE 61st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: CHAIRMAN JEFF ESSMANN, on January 21, 2009 at 8:00 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jeff Essmann, Chairman (R)
Sen. Taylor Brown, Vice Chairman (R)
Sen. Jerry W. Black (R)
Sen. Gary Branae (D)
Sen. Ron Erickson (D)
Sen. Kim Gillan (D)
Sen. Bradley Hamlett (D)
Sen. Christine Kaufmann (D)
Sen. Bruce Tutvedt (R)

Members Excused: Sen. Kelly Gebhardt (R)
Sen. Bob Story Jr. (R)

Members Absent: None

Staff Present: Lee Heiman, Legislative Branch
Debra Polhemus, Committee Secretary

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: SB 179, 1/9/2009

Executive Action: SB 115 DO PASS; SB 181 DO PASS;
SB 105 TABLED; SB 106 TABLED

HEARING ON SB 179

Opening Statement by Sponsor:

00:00:48 **SEN. RON ERICKSON (D), SD 47**, opened the hearing on **SB 179**, Adjust tax credit for inflation for elderly homeowners and renters.

00:02:24 Sens. Story and Gebhardt arrived at hearing.

Proponents' Testimony:

00:10:18 Linda Stoll, Montana Agencies on Aging

00:10:57 Mary Whittinghill, Montana Taxpayers Association

00:11:49 Carl Peil, Volunteer Advocate, AARP

EXHIBIT (tas14a01)

00:13:03 Bob Decker, Executive Director, The Policy Institute, Helena

00:17:40 Holly Franz, representing Montana Society of Certified Public Accountants (Montana Society of CPAs)

EXHIBIT (tas14a02)

00:22:07 Walter J. Kero, CPA, Junkermier, Clark, Campanella & Stevens, PC (JCCS), Missoula

00:26:02 Ronda Wiggers, representing County Treasurers Association

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

00:27:53 Sen. Tutvedt

00:28:46 Walter Kero, JCCS

00:30:50 Sen. Gebhardt

00:31:27 Holly Franz, Montana Society of CPAs

00:34:27 Sen. Black

00:34:49 Sen. Erickson

00:36:17 Sen. Story

00:36:44 Sen. Erickson

00:37:38 Sen. Brown

00:38:17 Sen. Erickson

00:39:12 Sen. Gillan

00:40:27 Mary Whittinghill, Montana Taxpayers Association

00:41:15 Sen. Black

00:41:47 Sen. Erickson

00:42:00 Lee Heiman, Legislative Services Division (LSD)

00:42:35 Sen. Erickson

Questions from Committee Members and Responses: (con't)

00:42:46 Sen. Kaufmann
 00:43:33 Sen. Erickson
 00:44:26 Sen. Tutvedt
 00:44:52 Walt Kero, JCCS
 00:46:05 Sen. Story
 00:46:54 Walt Kero, JCCS
 00:48:23 Chairman Essmann
 00:49:02 Sen. Erickson
 00:49:46 Sen. Story
 00:50:23 Sen. Erickson
 00:52:48 Sen. Story
 00:54:04 Chairman Essmann

Closing by Sponsor:

00:54:13 Sen. Erickson
[EXHIBIT](#)(tas14a03)

EXECUTIVE ACTION ON SB 105

01:00:03 **Motion:** Sen. Brown moved that **SB 105 DO PASS.**
[EXHIBIT](#)(tas14a04)

Discussion:

01:01:00 Rep. Story
 01:01:35 Sen. Tutvedt
 01:02:26 Sen. Erickson
 01:03:17 Sen. Gebhardt

01:03:54 **Substitute Motion/Vote:** Sen. Gebhardt made a substitute motion that **SB 105 BE TABLED.** Substitute motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 106

01:04:47 **Motion:** Sen. Gillan moved that **SB 106 DO PASS.**

Discussion:

01:04:55 Sen. Gillan
 01:05:33 Sen. Story
 01:07:05 Sen. Gebhardt

01:08:23 **Substitute Motion/Vote:** Sen. Kaufmann made a substitute motion that **SB 106 BE TABLED.** Substitute motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 115

01:09:07 **Motion:** SEN. KAUFMANN moved that **SB 115 DO PASS.**

Discussion:

01:09:20 Sen. Kaufmann
01:10:10 Sen. Gebhardt
01:10:34 Lee Heiman, LSD
01:11:16 Sen. Brown

01:11:29 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 146

01:12:18 **Motion:** Sen. Brown moved that **SB 146 DO PASS.**

Discussion:

01:12:47 Lee Heiman, LSD
[EXHIBIT\(tas14a05\)](#)
[EXHIBIT\(tas14a06\)](#)

01:13:08 Sen. Brown withdrew his motion without objection from the committee.

EXECUTIVE ACTION ON SB 181

01:13:48 **Motion:** Sen. Brown moved that **SB 181 DO PASS.**

Discussion:

01:14:06 Sen. Brown
01:14:41 Sen. Tutvedt
01:15:18 Sen. Gebhardt
01:16:15 Sen. Story
01:16:50 Sen. Kaufmann
01:17:20 Sen. Erickson
01:18:11 Sen. Black
01:18:22 Sen. Story
01:19:03 Sen. Black
01:19:22 Sen. Erickson
01:19:37 Sen. Gillan

01:20:46 **Vote:** Motion carried unanimously by voice vote.

ADJOURNMENT

Adjournment: 9:25 A.M.

DEBRA POLHEMUS, Secretary

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Additional Documents:

EXHIBIT ([tas14aad.pdf](#))